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May 12, 2005

VIA FAX & AIRMAIL

Mark D. Alleman Esq.
Alleman Hall McCoy Russell & Tuttle, LLP
806 SW Broadway, Suite 600
Portland, OR 97205
U.S.A.

Dear Mr. Alleman:

RECEIVED MAY 12 2005 AHMRT

U.S. Patent Application Serial No. 10/692,407 in the name of Kawasaki Jukogyo Kabushiki Kaisha entitled "Small Watercraft"
Your Ref: ACO 363

Your Ref: ACU 303 Our Ref: 03P475US/URA/038124

Thank you for your letter of March 18, 2005 and its enclosures.

Please attend to the payment of the issue fee and publication fee before the non-extendible deadline of June 13, 2005.

We would appreciate it if you would acknowledge your receipt of this letter by return facsimile.

Sincerely yours,

ARCO PATENT OFFICE

那到之 Toshiyuki URA

TU/mm

Patent Attorneys

Yoshihiro SUMIDA Toshio NISHITANI Yasuyuki FURUKAWA Kelji HABA Izumi UCHIYAMA

Yosuke KOREEDA Sanji SHINODA Masaru NAKAO Keigo WATANABE Seigen TSUKUDA Masaki MIKAMI